

FRIENDS PROVIDENT

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Securities and Exchange Commission Office of International Corporate Finance Mail Stop 3 -2 450 Fifth Street, N.W. Washington DC 20549 7 September 2007 0 & J - 34 640

SUPPL

Dear Sir

File number 82 - 524

Friends Provident plc – Ongoing obligations under Rule 12g3-2(b)

Further to the announcement on 21 March 2007 in respect of amendments of to the rules governing deregistration for non-US issuers under the US Securities Exchange Act of 1934, please be informed that all the information the company is required to file under Rule 12g3-2(b) is available to access and download free of charge at the following website: -

http://www.friendsprovident.co.uk/investor/

Should you have any queries in respect of this notification, please do not hesitate to contact me by email to jenni.horn@friendsprovident.co.uk.

Yours sincerely

Ms. Jenni Horn

Senior)Company Secretariat Assistant

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